

Effective 1/1/2015

17-36-10 Preparation of tentative budget.

- (1) On or before the first day of the next to last month of every fiscal period, the budget officer shall prepare for the next budget period and file with the governing body a tentative budget for each fund for which a budget is required.
- (2)
 - (a) A department for which county funds are appropriated shall file with the budget officer not less than three months before the commencement of each fiscal year on forms furnished by the budget officer a detailed estimate and statement of the revenue and necessary expenditures of the department for the next budget year.
 - (b) The estimate and statement described in Subsection (2)(a) shall set forth:
 - (i) the number of persons to be regularly employed;
 - (ii) the kinds of service the department will perform;
 - (iii) the salaries and wages the department expects to pay;
 - (iv) the kind of work the department will perform and the improvements the department expects to make; and
 - (v) the estimated cost of the service, work, and improvements.
 - (c) The statement shall also record performance data expressed in work units, unit costs, man hours, and man years sufficient in detail, content, and scope to permit the budget officer to prepare and process the county budget.
- (3) In the preparation of the budget, the budget officer and all other county officers are subject to Sections 17-36-1 through 17-36-44 and to the uniform system of budgeting, accounting, and reporting established therein.
- (4) In the tentative budget, the budget officer shall set forth in tabular form:
 - (a) actual revenues and expenditures in the last completed fiscal period;
 - (b) estimated total revenues and expenditures for the current fiscal period;
 - (c) the estimated available revenues and expenditures for the ensuing budget period computed by determining:
 - (i) the estimated expenditure for each fund after review of each departmental budget request;
 - (ii)
 - (A) the total revenue requirements of the fund;
 - (B) the part of the total revenue that will be derived from revenue sources other than property tax; and
 - (C) the part of the total revenue that shall be derived from property taxes; and
 - (d) if required by the governing body, actual performance experience to the extent available in work units, unit costs, man hours, and man years for each budgeted fund that includes an appropriation for salaries or wages for the last completed fiscal period and the first eight months of the current fiscal period if the county is on an annual fiscal period, or the first 20 months of the current fiscal period if the county is on a biennial fiscal period, together with the total estimated performance data of like character for the current fiscal period and for the ensuing budget period.
- (5) The budget officer may recommend modification of any departmental budget request under Subsection (4)(c)(i) before it is filed with the governing body, if each department head has been given an opportunity to be heard concerning the modification.
- (6)
 - (a) A tentative budget shall contain the estimates of expenditures submitted by any department together with specific work programs and other supportive data as the governing body requests.

- (b) The budget officer shall include with the tentative budget by a supplementary estimate of all capital projects or planned capital projects within the budget period and within the next three succeeding years.
- (7)
- (a) A budget officer that submits a tentative budget in a county with a population in excess of 25,000 determined in accordance with Section 17-36-4 shall include with the tentative budget a budget message in explanation of the budget.
 - (b) The budget message shall contain an outline of the proposed financial policies of the county for the budget period and describe the important features of the budgetary plan. It shall also state the reasons for changes from the previous fiscal period in appropriation and revenue items and explain any major changes in financial policy.
 - (c) A budget message for counties with a population of less than 25,000 is recommended but not incumbent upon the budget officer.
- (8)
- (a) The governing body shall review, consider, and adopt a tentative budget in a regular or special meeting called for that purpose.
 - (b)
 - (i) Subject to Subsection (8)(b)(ii), the governing body may thereafter amend or revise the tentative budget prior to public hearings on the tentative budget.
 - (ii) A governing body may not:
 - (A) reduce below the required minimum an appropriation required for debt retirement and interest; or
 - (B) reduce, in accordance with Section 17-36-17, an existing deficit.

Amended by Chapter 17, 2012 General Session